

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

VILLAGE of Irvington

County of Westchester

For the Fiscal Year Ended 05/31/2002

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller within sixty days after the close of the fiscal year of such Municipal Corporation *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Municipal Affairs
Albany, New York 12236

VILLAGE OF Irvington

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2001 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2002:

- (A) GENERAL
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (L) LIBRARY
- (TA) AGENCY
- (TE) EXPENDABLE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2001 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Securities for Collateralization
- 3) Schedule of Time Deposits and Investments
- 4) Investment Certification
- 5) Bank Reconciliation
- 6) Local Government Questionnaire

All numbers in this report will be rounded to the nearest dollar.

VILLAGE OF Irvington
Annual Update Document
For the Fiscal Year Ending 2002

(A) GENERAL

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Cash	272,276	A200	-133,236
Cash In Time Deposits	351,201	A201	1,361,949
Petty Cash	100	A210	100
TOTAL Cash	623,577		1,228,813
Tax Sale Certificates	66,401	A320	81,111
Allowance For Uncollectible Taxes	-29,118	A342	-36,091
TOTAL Taxes Receivable (net)	37,283		45,020
Accounts Receivable	42,406	A380	60,181
TOTAL Other Receivables (net)	42,406		60,181
State & Federal, Other	16,921	A410	0
TOTAL State And Federal Aid Receivables	16,921		0
Due From Other Funds	1,300,678	A391	1,316,456
TOTAL Due From Other Funds	1,300,678		1,316,456
Due From Other Governments	220,000	A440	230,000
TOTAL Due From Other Governments	220,000		230,000
Prepaid Expenses	7,694	A480	119,172
TOTAL Prepaid Expenses	7,694		119,172
TOTAL Assets	2,248,559		2,999,642

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(A) GENERAL

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Accounts Payable	39,241	A600	92,643
TOTAL Accounts Payable	39,241		92,643
Accrued Liabilities	89,492	A601	111,500
TOTAL Accrued Liabilities	89,492		111,500
Tax Anticipation Notes Payable		A620	1,000,000
Revenue Anticipation Notes Payable		A621	550,000
TOTAL Notes Payable	0		1,550,000
Overpayments & Clearing Account	3,548	A690	7,353
TOTAL Other Liabilities	3,548		7,353
Due To Other Funds	97,250	A630	0
TOTAL Due To Other Funds	97,250		0
Due To Other Governments	387	A631	416
Due To Employees' Retirement System	9,919	A637	9,919
TOTAL Due To Other Governments	10,306		10,335
Deferred Revenues	109,390	A691	159,117
Deferred Tax Revenues	31,364	A694	30,835
TOTAL Deferred Revenues	140,754		189,952
TOTAL Liabilities	380,591		1,961,783
Reserve For Encumbrances	62,289	A821	15,566
TOTAL Reserve For Encumbrances	62,289		15,566
Unreserved Fund Balance Appropriated	628,015	A910	
TOTAL Unreserved Fund Balance - Appropriated	628,015		0
Unreserved Fund Balance Unappropriated	1,177,664	A911	1,022,293
TOTAL Unreserved Fund Balance - Unappropriated	1,177,664		1,022,293
TOTAL Fund Equity	1,867,968		1,037,859
TOTAL Liabilities And Fund Equity	2,248,559		2,999,642

VILLAGE OF Irvington
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(A) GENERAL

Results of Operation

Code Description	2001	EdpCode	2002
Detail Revenues And Other Sources			
Real Property Taxes	6,375,636	A1001	6,657,294
TOTAL Real Property Taxes	6,375,636		6,657,294
Other Payments In Lieu of Taxes	26,000	A1081	26,000
Interest & Penalties On Real Prop Taxes	30,852	A1090	22,874
TOTAL Real Property Tax Items	56,852		48,874
Non Prop Tax Dist By County	648,127	A1120	626,952
Utilities Gross Receipts Tax	89,717	A1130	80,790
Franchises	63,149	A1170	66,167
TOTAL Non Property Tax Items	800,993		773,909
Treasurer Fees	5,016	A1230	2,465
Police Fees	3,607	A1520	26,605
Parking Lots And Garages-No Tax	122,519	A1721	125,330
Park And Recreational Charges	248,866	A2001	315,049
Special Recreational Facility Charges	27,852	A2025	33,691
Planning Board Fees	12,898	A2115	9,125
TOTAL Departmental Income	420,758		512,265
Fire Protection Services Other Govts	101,313	A2262	100,766
Snow Removal Services, Other Govts	11,592	A2302	0
Youth Recreation Services, Other Govts	47,000	A2350	47,000
TOTAL Intergovernmental Charges	159,905		147,766
Interest And Earnings	89,512	A2401	24,288
Rental of Real Property	54,008	A2410	129,439
TOTAL Use of Money And Property	143,520		153,727
Permits, Other	120,760	A2590	136,286
TOTAL Licenses And Permits	120,760		136,286
Fines And Forfeited Bail	106,833	A2610	106,495
TOTAL Fines And Forfeitures	106,833		106,495
Sales, Other	22,435	A2655	5,849
Insurance Recoveries	91,338	A2680	17,815
TOTAL Sale of Property And Compensation For Loss	113,773		23,664
Unclassified (specify)	1,781	A2770	2,999
TOTAL Miscellaneous Local Sources	1,781		2,999
St Aid, Revenue Sharing	29,561	A3001	29,561
St Aid, Mortgage Tax	156,195	A3005	152,386
St Aid, Other Public Safety	7,000	A3389	
St Aid, Consolidated Highway Aid	54,309	A3501	51,425
St Aid, Other Home And Comm Serv	0	A3989	3,746
TOTAL State Aid	247,065		237,118
Fed Aid, Crime Control	7,000	A4320	
TOTAL Federal Aid	7,000		0
TOTAL Revenues	8,554,876		8,800,397
TOTAL Detail Revenues And Other Sources	8,554,876		8,800,397

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(A) GENERAL

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Legislative Board, Pers Serv	9,600	A10101	9,400
TOTAL Legislative Board	9,600		9,400
Municipal Court, Pers Serv	46,140	A11101	49,763
Municipal Court, Contr Expend	6,405	A11104	7,184
TOTAL Municipal Court	52,545		56,947
Mayor, Pers Serv	4,800	A12101	4,800
Mayor, Contr Expend	1,555	A12104	794
TOTAL Mayor	6,355		5,594
Municipal Exec, Pers Serv	142,295	A12301	216,887
Municipal Exec, Equip & Cap Outlay	761	A12302	2,297
Municipal Exec, Contr Expend	2,446	A12304	2,841
TOTAL Municipal Exec	145,502		222,025
Auditor, Contr Expend	22,700	A13204	22,500
TOTAL Auditor	22,700		22,500
Treasurer, Pers Serv	83,995	A13251	87,796
Treasurer, Equip & Cap Outlay	10,155	A13252	1,511
Treasurer, Contr Expend	61,603	A13254	63,994
TOTAL Treasurer	155,753		153,301
Assessment, Contr Expend	5,300	A13554	4,000
TOTAL Assessment	5,300		4,000
Law, Pers Serv	11,613	A14201	15,137
Law, Contr Expend	79,851	A14204	124,679
TOTAL Law	91,464		139,816
Engineer, Pers Serv	105,610	A14401	89,216
Engineer, Equip & Cap Outlay	1,681	A14402	0
Engineer, Contr Expend	2,276	A14404	2,462
TOTAL Engineer	109,567		91,678
Elections, Pers Serv	3,456	A14501	0
Elections, Contr Expend	1,709	A14504	6,608
TOTAL Elections	5,165		6,608
Buildings, Pers Serv	1,303	A16201	535
Buildings, Equip & Cap Outlay	0	A16202	0
Buildings, Contr Expend	116,806	A16204	131,523
TOTAL Buildings	118,109		132,058
Central Garage, Pers Serv	104,321	A16401	90,428
Central Garage, Equip & Cap Outlay	1,815	A16402	2,473
Central Garage, Contr Expend	67,399	A16404	45,768
TOTAL Central Garage	173,535		138,669
Central Storeroom, Contr Expend	37,426	A16604	40,195
TOTAL Central Storeroom	37,426		40,195
Unallocated Insurance, Contr Expend	379,715	A19104	496,222
TOTAL Unallocated Insurance	379,715		496,222
Municipal Assn Dues, Contr Expend	5,062	A19204	4,702
TOTAL Municipal Assn Dues	5,062		4,702

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(A) GENERAL

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Judgements And Claims, Contr Expend	90,954	A19304	0
TOTAL Judgements And Claims	90,954		0
Other General Government, Pers Serv	37,319	A19891	38,269
Other Gen Govt Support, Contr Expend	14,523	A19894	54,830
TOTAL Other Gen Govt Support	51,842		93,099
TOTAL General Government Support	1,460,594		1,616,814
Police, Pers Serv	1,734,302	A31201	1,908,577
Police, Equip & Cap Outlay	66,860	A31202	37,957
Police, Contr Expend	83,540	A31204	83,623
TOTAL Police	1,884,702		2,030,157
On-Street Parking, Pers Serv	6,840	A33201	18,796
On-Street Parking, Contr Expend	3,730	A33204	836
TOTAL On-Street Parking	10,570		19,632
Fire, Pers Serv	40,067	A34101	42,982
Fire, Equip & Cap Outlay	41,603	A34102	50,203
Fire, Contr Expend	134,589	A34104	143,451
TOTAL Fire	216,259		236,636
Safety Inspection, Pers Serv	106,538	A36201	113,403
Safety Inspection, Equip & Cap Outlay	1,184	A36202	542
Safety Inspection, Contr Expend	6,020	A36204	7,893
TOTAL Safety Inspection	113,742		121,838
TOTAL Public Safety	2,225,273		2,408,263
Narcotic Guid Council, Contr Expend	254	A42104	2,507
TOTAL Narcotic Guid Council	254		2,507
TOTAL Health	254		2,507
Maint of Streets, Pers Serv	447,540	A51101	499,164
Maint of Streets, Equip & Cap Outlay	2,744	A51102	1,584
Maint of Streets, Contr Expend	186,525	A51104	190,060
TOTAL Maint of Streets	636,809		690,808
Snow Removal, Pers Serv	48,765	A51421	9,097
Snow Removal, Contr Expend	42,720	A51424	26,665
TOTAL Snow Removal	91,485		35,762
Street Lighting, Equip & Cap Outlay	50	A51822	2,366
Street Lighting, Contr Expend	78,103	A51824	78,211
TOTAL Street Lighting	78,153		80,577
TOTAL Transportation	806,447		807,147
Publicity, Contr Expend	8,570	A64104	21,876
TOTAL Publicity	8,570		21,876
TOTAL Economic Assistance And Opportunity	8,570		21,876
Playgr & Rec Centers, Pers Serv	130,885	A71401	183,137
Playgr & Rec Centers, Equip & Cap Outlay	15,408	A71402	25,879
Playgr & Rec Centers, Contr Expend	73,517	A71404	123,042
TOTAL Playgr & Rec Centers	219,810		332,058
Youth Prog, Pers Serv	283,386	A73101	332,582
Youth Prog, Equip & Cap Outlay	49,329	A73102	20,426

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(A) GENERAL

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Youth Prog, Contr Expend	494,857	A73104	554,108
TOTAL Youth Prog	827,572		907,116
Historian, Contr Expend	7,834	A75104	7,210
TOTAL Historian	7,834		7,210
Celebrations, Contr Expend	46,298	A75504	71,675
TOTAL Celebrations	46,298		71,675
TOTAL Culture And Recreation	1,101,514		1,318,059
Zoning, Contr Expend	850	A80104	600
TOTAL Zoning	850		600
Planning, Pers Serv	12,119	A80201	12,373
Planning, Contr Expend	18,013	A80204	41,852
TOTAL Planning	30,132		54,225
Research, Pers Serv	702	A80301	952
Research, Contr Expend	1,356	A80304	1,293
TOTAL Research	2,058		2,245
Environmental Control, Contr Expend	1,802	A80904	266
TOTAL Environmental Control	1,802		266
Refuse & Garbage, Pers Serv	376,835	A81601	390,757
Refuse & Garbage, Equip & Cap Outlay	1,019	A81602	0
Refuse & Garbage, Contr Expend	121,000	A81604	157,536
TOTAL Refuse & Garbage	498,854		548,293
Other Sanitation, Per Serv	118,940	A81891	117,634
Other Sanitation, Contr Expend	13,246	A81894	19,262
TOTAL Other Sanitation	132,186		136,896
Shade Tree, Contr Expend	26,001	A85604	41,103
TOTAL Shade Tree	26,001		41,103
Misc Home & Comm Serv, Pers Serv	18,601	A89891	23,362
Misc Home & Comm Serv, Equip & Cap Outlay	5,119	A89892	4,607
Misc Home & Comm Serv, Contr Expend	18,317	A89894	19,516
TOTAL Misc Home & Comm Serv	42,037		47,485
TOTAL Home And Community Services	733,920		831,113
State Retirement System	17,919	A90108	23,353
Local Pension Fund, Empl Bnfts	50,000	A90258	50,000
Social Security, Employer Cont	295,628	A90308	325,738
Worker's Compensation, Empl Bnfts	137,241	A90408	125,760
Life Insurance, Empl Bnfts	15,188	A90458	14,628
Unemployment Insurance, Empl Bnfts	1,303	A90508	1,623
Disability Insurance, Empl Bnfts	2,308	A90558	3,668
Hospital & Medical (dental) Ins, Empl Bnft	677,854	A90608	750,924
TOTAL Employee Benefits	1,197,441		1,295,694
TOTAL Expenditures	7,534,013		8,301,473

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(A) GENERAL

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Transfers, Other Funds	1,585,646	A99019	1,329,034
TOTAL Operating Transfers	1,585,646		1,329,034
TOTAL Other Uses	1,585,646		1,329,034
TOTAL Detail Expenditures And Other Uses	9,119,659		9,630,507

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(A) GENERAL

Changes in Fund Equity

Code Description	2001	EdpCode	2002
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	2,432,752	A8021	1,867,969
Restated Fund Equity - Beg of Year	2,432,752	A8022	1,867,969
ADD - REVENUES AND OTHER SOURCES	8,554,876		8,800,397
DEDUCT - EXPENDITURES AND OTHER USES	9,119,659		9,630,507
Fund Equity-End of Year	1,867,969	A8029	1,037,859

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(A) GENERAL

Budget Summary

Code Description	EdpCode	Original 2002	Modified 2002	Difference	Adopted 2003
Estimated Revenues And Other Sources					
Est Rev - Real Property Taxes	A1049B	6,665,216	6,665,216	0	7,297,941
Est Rev - Real Property Tax Items	A1099B	50,000	50,000	0	50,000
Est Rev - Non Property Tax Items	A1199B	700,000	700,000	0	730,000
Est Rev - Departmental Income	A1299B	436,550	436,550	0	513,300
Est Rev - Intergovernmental Charges	A2399B	181,313	181,313	0	153,313
Est Rev - Use of Money And Property	A2499B	150,000	150,000	0	155,000
Est Rev - Licenses And Permits	A2599B	87,300	87,300	0	105,300
Est Rev - Fines And Forfeitures	A2649B	80,000	80,000	0	100,000
Est Rev - Sale of Prop And Comp For Loss	A2699B	1,000	1,000	0	15,000
Est Rev - Miscellaneous Local Sources	A2799B	0	0	0	1,000
Est Rev - Interfund Revenues	A2801B	0	0	0	0
Est Rev - State Aid	A3099B	146,000	146,000	0	173,500
Est Rev - Federal Aid	A4099B	0	0	0	0
TOTAL Estimated Revenues		8,497,379	8,497,379	0	9,294,354
Estimated - Interfund Transfer	A5031B			0	
Appropriated Reserve	A511B			0	
Obligations Authorized	A530B			0	
Estimated - Proceeds of Obligations	A5799B			0	
Appropriated Fund Balance	A599B	628,015	628,015	0	522,000
TOTAL Estimated Other Sources		628,015	628,015	0	522,000
TOTAL Estimated Revenues And Other Sources		9,125,394	9,125,394	0	9,816,354

VILLAGE OF Irvington
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(A) GENERAL

Budget Summary

Code Description	EdpCode	Original 2002	Modified 2002	Difference	Adopted 2003
Appropriations And Other Uses					
App - General Government Support	A1999B	1,961,650	1,961,650	0	1,722,249
App - Education	A2999B	0	0	0	0
App - Public Safety	A3999B	2,154,900	2,154,900	0	2,354,235
App - Health	A4999B	2,500	2,500	0	2,500
App - Transportation	A5999B	848,450	848,450	0	792,500
App - Economic Assistance And Opportunity	A6999B	7,000	7,000	0	9,000
App - Culture And Recreation	A7999B	946,800	946,800	0	1,123,600
App - Home And Community Services	A8999B	646,160	646,160	0	790,400
App - Employee Benefits	A9199B	1,228,900	1,228,900	0	1,380,300
App - Debt Service	A9899B			0	
TOTAL Appropriations		7,796,360	7,796,360	0	8,174,784
Other Budgetary Purposes	A962B			0	
App - Interfund Transfer	A9999B	1,329,034	1,329,034	0	1,641,570
TOTAL Other Uses		1,329,034	1,329,034	0	1,641,570
TOTAL Appropriations And Other Uses		9,125,394	9,125,394	0	9,816,354

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(FX) WATER

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Petty Cash	50	FX210	50
TOTAL Cash	50		50
Water Rents Receivable	96,299	FX350	105,045
TOTAL Other Receivables (net)	96,299		105,045
Due From Other Funds	226,057	FX391	204,679
TOTAL Due From Other Funds	226,057		204,679
TOTAL Assets	322,406		309,774

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(FX) WATER

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Accounts Payable	7,477	FX600	31,109
TOTAL Accounts Payable	7,477		31,109
Due To Other Governments	81	FX631	76
TOTAL Due To Other Governments	81		76
TOTAL Liabilities	7,558		31,185
Reserve For Encumbrances	6,500	FX821	1,843
TOTAL Reserve For Encumbrances	6,500		1,843
Unreserved Fund Balance Appropriated	99,368	FX910	
TOTAL Unreserved Fund Balance - Appropriated	99,368		0
Unreserved Fund Balance Unappropriated	208,980	FX911	276,746
TOTAL Unreserved Fund Balance - Unappropriated	208,980		276,746
TOTAL Fund Equity	314,848		278,589
TOTAL Liabilities And Fund Equity	322,406		309,774

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(FX) WATER

Results of Operation

Code Description	2001	EdpCode	2002
Detail Revenues And Other Sources			
Metered Water Sales	701,508	FX2140	785,239
Interest & Penalties On Water Rents	7,587	FX2148	8,282
TOTAL Departmental Income	709,095		793,521
Interest And Earnings	4,924	FX2401	4,000
TOTAL Use of Money And Property	4,924		4,000
Sales of Equipment	5,211	FX2665	7,056
TOTAL Sale of Property And Compensation For Loss	5,211		7,056
Unclassified (specify)	3,223	FX2770	2,224
TOTAL Miscellaneous Local Sources	3,223		2,224
TOTAL Revenues	722,453		806,801
Interfund Transfers	181,450	FX5031	175,000
TOTAL Interfund Transfers	181,450		175,000
TOTAL Other Sources	181,450		175,000
TOTAL Detail Revenues And Other Sources	903,903		981,801

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(FX) WATER

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Unallocated Insurance, Contr Expend	5,000	FX19104	5,500
TOTAL Unallocated Insurance	5,000		5,500
TOTAL General Government Support	5,000		5,500
Water Administration, Pers Serv	96,236	FX83101	102,367
Water Administration, Contr Expend	1,500	FX83104	0
TOTAL Water Administration	97,736		102,367
Source Supply Pwr & Pump, Contr Expend	213,072	FX83204	234,552
TOTAL Source Supply Pwr & Pump	213,072		234,552
Water Trans & Distrib, Pers Serv	148,403	FX83401	154,014
Water Trans & Distrib, Equip & Cap Outlay	10,057	FX83402	238
Water Trans & Distrib, Contr Expend	48,140	FX83404	59,868
TOTAL Water Trans & Distrib	206,600		214,120
TOTAL Home And Community Services	517,408		551,039
State Retirement, Empl Bnfts	555	FX90108	1,652
Social Security, Empl Bnfts	17,645	FX90308	18,949
Workers Compensation, Empl Bnfts	8,000	FX90408	10,000
Life Insurance, Empl Bnfts	495	FX90458	477
Hospital & Medical (dental) Ins, Empl Bnft	23,162	FX90608	26,575
TOTAL Employee Benefits	49,857		57,653
TOTAL Expenditures	572,265		614,192
Transfers, Other Funds	301,403	FX99019	403,868
TOTAL Operating Transfers	301,403		403,868
TOTAL Other Uses	301,403		403,868
TOTAL Detail Expenditures And Other Uses	873,668		1,018,060

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(FX) WATER

Changes in Fund Equity

Code Description	2001	EdpCode	2002
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	284,613	FX8021	314,848
Restated Fund Equity - Beg of Year	284,613	FX8022	314,848
ADD - REVENUES AND OTHER SOURCES	903,903		981,801
DEDUCT - EXPENDITURES AND OTHER USES	873,668		1,018,060
Fund Equity - End of Year	314,848	FX8029	278,589

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(FX) WATER

Budget Summary

Code Description	EdpCode	Original 2002	Modified 2002	Difference	Adopted 2003
Estimated Revenues And Other Sources					
Est Rev - Real Property Taxes	FX1049B			0	
Est Rev - Real Property Tax Items	FX1099B			0	
Est Rev - Departmental Income	FX1299B	711,000	711,000	0	959,886
Est Rev-Intergovernmental Charges	FX2399B			0	
Est Rev - Use of Money And Property	FX2499B	15,000	15,000	0	4,859
Licenses And Permits	FX2599B			0	
Est Rev - Sale of Prop And Comp For Loss	FX2699B	1,000	1,000	0	1,000
Est Rev-Miscellaneous Local Sources	FX2799B	8,000	8,000	0	8,000
Est Rev - Interfund Revenues	FX2801B	175,000	175,000	0	175,000
Est Rev - State Aid	FX3099B			0	
Est Rev - Federal Aid	FX4099B			0	
TOTAL Estimated Revenues		910,000	910,000	0	1,148,745
Estimated - Interfund Transfer	FX5031B			0	
Appropriated Reserve	FX511B			0	
Obligations Authorized	FX530B			0	
Estimated - Proceeds of Obligations	FX5799B			0	
Appropriated Fund Balance	FX599B	99,368	99,368	0	
TOTAL Estimated Other Sources		99,368	99,368	0	0
TOTAL Estimated Revenues And Other Sources		1,009,368	1,009,368	0	1,148,745

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(FX) WATER

Budget Summary

Code Description	EdpCode	Original 2002	Modified 2002	Difference	Adopted 2003
Appropriations And Other Uses					
App - General Government Support	FX1999B	17,500	17,500	0	22,000
App-Home And Community Services	FX8999B	539,100	539,100	0	673,600
App - Employee Benefits	FX9199B	66,600	66,600	0	65,600
App - Debt Service	FX9899B			0	
TOTAL Appropriations		623,200	623,200	0	761,200
Other Budgetary Purposes	FX962B			0	
App - Interfund Transfer	FX9999B	386,168	386,168	0	387,545
TOTAL Other Uses		386,168	386,168	0	387,545
TOTAL Appropriations And Other Uses		1,009,368	1,009,368	0	1,148,745

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(G) SEWER

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Sewer Rents Receivable	6,341	G360	7,422
TOTAL Other Receivables (net)	6,341		7,422
Due From Other Funds	14,242	G391	11,447
TOTAL Due From Other Funds	14,242		11,447
Due From Other Governments	5,863	G440	11,855
TOTAL Due From Other Governments	5,863		11,855
TOTAL Assets	26,446		30,724

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(G) SEWER

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Accounts Payable	81	G600	100
TOTAL Accounts Payable	81		100
TOTAL Liabilities	81		100
Unreserved Fund Balance Appropriated	6,000	G910	8,000
TOTAL Unreserved Fund Balance - Appropriated	6,000		8,000
Unreserved Fund Balance Unappropriated	20,365	G911	22,624
TOTAL Unreserved Fund Balance - Unappropriated	20,365		22,624
TOTAL Fund Equity	26,365		30,624
TOTAL Liabilities And Fund Equity	26,446		30,724

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(G) SEWER

Results of Operation

Code Description	2001	EdpCode	2002
Detail Revenues And Other Sources			
Sewer Rents	63,200	G2120	69,920
Interest & Penalties On Sewer Accts		G2128	680
TOTAL Departmental Income	63,200		70,600
Misc Revenue, Other Govts	6,568	G2389	5,992
TOTAL Intergovernmental Charges	6,568		5,992
Interest And Earnings		G2401	1,000
TOTAL Use of Money And Property	0		1,000
TOTAL Revenues	69,768		77,592
Interfund Transfers	9,100	G5031	
TOTAL Interfund Transfers	9,100		0
TOTAL Other Sources	9,100		0
TOTAL Detail Revenues And Other Sources	78,868		77,592

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(G) SEWER

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Unallocated Insurance, Contr Expend	2,500	G19104	3,000
TOTAL Unallocated Insurance	2,500		3,000
Taxes & Assess On Munic Prop, Contr Expend	12,013	G19504	12,851
TOTAL Taxes & Assess On Munic Prop	12,013		12,851
TOTAL General Government Support	14,513		15,851
Sanitary Sewers, Pers Serv	33,000	G81201	35,119
Sanitary Sewers, Equip & Cap Outlay	8,391	G81202	334
Sanitary Sewers, Contr Expend	12,497	G81204	10,877
TOTAL Sanitary Sewers	53,888		46,330
TOTAL Home And Community Services	53,888		46,330
State Retirement, Empl Bnfts	0	G90108	
Social Security , Empl Bnfts	2,522	G90308	2,684
Worker's Compensation, Empl Bnfts	3,500	G90408	3,500
Life Insurance, Empl Bnfts	330	G90458	318
Hospital & Medical (dental) Ins, Empl Bnft	11,075	G90608	4,650
TOTAL Employee Benefits	17,427		11,152
TOTAL Expenditures	85,828		73,333
TOTAL Detail Expenditures And Other Uses	85,828		73,333

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(G) SEWER

Changes in Fund Equity

Code Description	2001	EdpCode	2002
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	33,325	G8021	26,365
Restated Fund Equity - Beg of Year	33,325	G8022	26,365
ADD - REVENUES AND OTHER SOURCES	78,868		77,592
DEDUCT - EXPENDITURES AND OTHER USES	85,828		73,333
Fund Equity - End of Year	26,365	G8029	30,624

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(G) SEWER

Budget Summary

Code Description	EdpCode	Original 2002	Modified 2002	Difference	Adopted 2003
Estimated Revenues And Other Sources					
Est Rev - Real Property Taxes	G1049B			0	
Est Rev - Real Property Tax Items	G1099B			0	
Est Rev - Departmental Income	G1299B	64,200	64,200	0	68,700
Est Rev-Intergovernmental Charges	G2399B			0	
Est Rev - Use of Money And Property	G2499B	1,500	1,500	0	1,500
Licenses And Permits	G2599B			0	
Est Rev - Sale of Prop And Comp For Loss	G2699B			0	
Est Rev-Miscellaneous Local Sources	G2799B			0	
Est Rev - Interfund Revenues	G2801B			0	
Est Rev - State Aid	G3099B			0	
Est Rev - Federal Aid	G4099B			0	
TOTAL Estimated Revenues		65,700	65,700	0	70,200
Estimated - Interfund Transfer	G5031B			0	
Appropriated	G511B			0	
Obligations Authorized	G530B			0	
Estimated - Proceeds of Obligations	G5799B			0	
Appropriated Fund Balance	G599B	6,000	6,000	0	8,000
TOTAL Estimated Other Sources		6,000	6,000	0	8,000
TOTAL Estimated Revenues And Other Sources		71,700	71,700	0	78,200

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(G) SEWER

Budget Summary

Code Description	EdpCode	Original 2002	Modified 2002	Difference	Adopted 2003
Appropriations And Other Uses					
App - General Government Support	G1999B	14,000	14,000	0	16,000
App - Home And Community Services	G8999B	45,600	45,600	0	50,100
App - Employee Benefits	G9199B	12,100	12,100	0	12,100
App - Debt Service	G9899B			0	
TOTAL Appropriations		71,700	71,700	0	78,200
Other Budgetary Purposes	G962B			0	
App - Interfund Transfer	G9999B			0	
TOTAL Other Uses		0	0	0	0
TOTAL Appropriations And Other Uses		71,700	71,700	0	78,200

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Cash In Time Deposits	771,882	H201	102,941
TOTAL Cash	771,882		102,941
Accounts Receivable	227,603	H380	221,424
TOTAL Other Receivables (net)	227,603		221,424
Due From Other Governments	806,287	H440	354,907
TOTAL Due From Other Governments	806,287		354,907
TOTAL Assets	1,805,772		679,272

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Accounts Payable	658,125	H600	25,224
TOTAL Accounts Payable	658,125		25,224
Retained Percentages, Cont Pay	58,514	H605	39,499
TOTAL Retained Percentages	58,514		39,499
Bond Anticipation Notes Payable	3,890,000	H626	3,000,000
TOTAL Notes Payable	3,890,000		3,000,000
Due To Other Funds	1,746,423	H630	1,929,185
TOTAL Due To Other Funds	1,746,423		1,929,185
TOTAL Liabilities	6,353,062		4,993,908
Unreserved Fund Balance Unappropriated	-4,547,290	H911	-4,314,636
TOTAL Unreserved Fund Balance - Unappropriated	-4,547,290		-4,314,636
TOTAL Fund Equity	-4,547,290		-4,314,636
TOTAL Liabilities And Fund Equity	1,805,772		679,272

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2001	EdpCode	2002
Detail Revenues And Other Sources			
Interest And Earnings	3,474	H2401	0
TOTAL Use of Money And Property	3,474		0
St Aid, Other Home And Comm Serv	1,788,433	H3989	35,036
TOTAL State Aid	1,788,433		35,036
TOTAL Revenues	1,791,907		35,036
Interfund Transfers	430,000	H5031	
TOTAL Interfund Transfers	430,000		0
Serial Bonds		H5710	4,818,000
Bans Redeemed From Appropriations	296,000	H5731	513,000
TOTAL Proceeds of Obligations	296,000		5,331,000
TOTAL Other Sources	726,000		5,331,000
TOTAL Detail Revenues And Other Sources	2,517,907		5,366,036

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Buildings, Equip & Cap Outlay	38,202	H16202	65,366
TOTAL Buildings	38,202		65,366
Central Garage, Equip & Cap Outlay		H16402	14,700
TOTAL Central Garage	0		14,700
General Govt, Equip & Cap Outlay	30,823	H19972	
TOTAL General Govt	30,823		0
TOTAL General Government Support	69,025		80,066
Police, Equip & Cap Outlay	0	H31202	
TOTAL Police	0		0
Fire, Equip & Cap Outlay	0	H34102	40,000
TOTAL Fire	0		40,000
TOTAL Public Safety	0		40,000
Maint of Streets, Equip & Cap Outlay	175,762	H51102	1,700
TOTAL Maint of Streets	175,762		1,700
TOTAL Transportation	175,762		1,700
Playgr & Rec Centers, Equip & Cap Outlay	4,792,192	H71402	264,574
TOTAL Playgr & Rec Centers	4,792,192		264,574
Youth Prog, Equip & Cap Outlay	22,675	H73102	
TOTAL Youth Prog	22,675		0
Library Equip & Cap Outlay	37,087	H74972	44,402
TOTAL Library Equip & Cap Outlay	37,087		44,402
TOTAL Culture And Recreation	4,851,954		308,976
Environmental Control, Equip & Cap Outlay	25,500	H80902	3,032,783
TOTAL Environmental Control	25,500		3,032,783
Sanitary Sewers, Equip & Cap Outlay	27,980	H81202	
TOTAL Sanitary Sewers	27,980		0
Refuse & Garbage, Equip & Cap Outlay	129,003	H81602	
TOTAL Refuse & Garbage	129,003		0
Source Supply Pwr & Pump, Equip & Cap Outla		H83202	1,493,386
TOTAL Source Supply Pwr & Pump	0		1,493,386
Water Trans & Distrib, Equip & Cap Outlay	187,852	H83402	
TOTAL Water Trans & Distrib	187,852		0
Sanitation, Equip & Cap Outlay		H87972	
TOTAL Sanitation	0		0
Misc Home & Comm Serv, Equip & Cap Outlay		H89892	176,470
TOTAL Misc Home & Comm Serv	0		176,470
TOTAL Home And Community Services	370,335		4,702,639
TOTAL Expenditures	5,467,076		5,133,381
Transfers, Other Funds	30,239	H99019	
TOTAL Operating Transfers	30,239		0
TOTAL Other Uses	30,239		0
TOTAL Detail Expenditures And Other Uses	5,497,315		5,133,381

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2001	EdpCode	2002
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-1,680,052	H8021	-4,547,281
Prior Period Adj.- Increase In Fund Equity	112,179	H8012	-10
Restated Fund Equity - Beg of Year	-1,567,873	H8022	-4,547,291
ADD - REVENUES AND OTHER SOURCES	2,517,907		5,366,036
DEDUCT - EXPENDITURES AND OTHER USES	5,497,315		5,133,381
Fund Equity - End of Year	-4,547,281	H8029	-4,314,636

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(L) LIBRARY

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Petty Cash	50	L210	50
TOTAL Cash	50		50
Due From Other Funds	94,059	L391	29,206
TOTAL Due From Other Funds	94,059		29,206
TOTAL Assets	94,109		29,256

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(L) LIBRARY

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Accounts Payable	7,994	L600	18,799
TOTAL Accounts Payable	7,994		18,799
TOTAL Liabilities	7,994		18,799
Unreserved Fund Balance Unappropriated	86,115	L911	10,457
TOTAL Unreserved Fund Balance - Unappropriated	86,115		10,457
TOTAL Fund Equity	86,115		10,457
TOTAL Liabilities And Fund Equity	94,109		29,256

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(L) LIBRARY

Results of Operation

Code Description	2001	EdpCode	2002
Detail Revenues And Other Sources			
Library Charges	6,599	L2082	6,894
TOTAL Departmental Income	6,599		6,894
Interest And Earnings	4,675	L2401	200
TOTAL Use of Money And Property	4,675		200
Unclassified (specify)	1,593	L2770	1,427
TOTAL Miscellaneous Local Sources	1,593		1,427
TOTAL Revenues	12,867		8,521
Interfund Transfers	524,928	L5031	459,543
TOTAL Interfund Transfers	524,928		459,543
TOTAL Other Sources	524,928		459,543
TOTAL Detail Revenues And Other Sources	537,795		468,064

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(L) LIBRARY

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Library, Pers Serv	267,250	L74101	306,500
Library, Contr Expend	214,597	L74104	177,135
TOTAL Library	481,847		483,635
TOTAL Culture And Recreation	481,847		483,635
State Retirement, Empl Bnfts	230	L90108	684
Social Security, Empl Bnfts	20,369	L90308	23,351
Worker's Compensation, Empl Bnfts	8,000	L90408	8,000
Life Insurance, Empl Bnfts	495	L90458	477
Hospital & Medical (dental) Ins, Empl Bnft	28,112	L90608	27,575
TOTAL Employee Benefits	57,206		60,087
TOTAL Expenditures	539,053		543,722
TOTAL Detail Expenditures And Other Uses	539,053		543,722

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(L) LIBRARY

Changes in Fund Equity

Code Description	2001	EdpCode	2002
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	87,373	L8021	86,115
Restated Fund Equity - Beg of Year	87,373	L8022	86,115
ADD - REVENUES AND OTHER SOURCES	537,795		468,064
DEDUCT - EXPENDITURES AND OTHER USES	539,053		543,722
Fund Equity - End of Year	86,115	L8029	10,457

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(TA) AGENCY

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Due From Other Funds		TA391	158,511
TOTAL Due From Other Funds	0		158,511
Other Assets	6,015	TA489	0
TOTAL Other	6,015		0
TOTAL Assets	6,015		158,511

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(TA) AGENCY

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Consolidated Payroll		TA10	70,142
Individual Retirement Account		TA16	
Deferred Compensation		TA17	
State Retirement		TA18	-23
Nys Income Tax		TA21	3,733
Federal Income Tax		TA22	13,211
Assoc & Union Dues		TA24	-8
Social Security Tax		TA26	14,805
Nyc Income Tax		TA28	13
Guaranty & Bid Deposits	7,852	TA30	11,352
Other Funds (specify)	-1,837	TA85	45,286
TOTAL Agency Liabilities	6,015		158,511
TOTAL Liabilities	6,015		158,511
TOTAL Liabilities And Fund Equity	6,015		158,511

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(TE) EXPENDABLE TRUST

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Cash	4,434	TE200	0
TOTAL Cash	4,434		0
Accounts Receivable	2,542	TE380	
TOTAL Other Receivables (net)	2,542		0
Due From Other Funds	111,271	TE391	127,568
TOTAL Due From Other Funds	111,271		127,568
TOTAL Assets	118,247		127,568

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(TE) EXPENDABLE TRUST

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Library Trust, Expendable	105,023	TE91	105,336
Other Expendable Trust (spec)	13,224	TE93	22,232
TOTAL Trust	118,247		127,568
TOTAL Fund Equity	118,247		127,568
TOTAL Liabilities And Fund Equity	118,247		127,568

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(TE) EXPENDABLE TRUST

Results of Operation

Code Description	2001	EdpCode	2002
Detail Revenues And Other Sources			
Use of Money And Property	8,141	TE2499	14,831
TOTAL Use of Money And Property	8,141		14,831
Miscellaneous Local Sources	31,170	TE2799	21,340
TOTAL Miscellaneous Local Sources	31,170		21,340
TOTAL Revenues	39,311		36,171
Interfund Transfers	40,400	TE5031	
TOTAL Interfund Transfers	40,400		0
TOTAL Other Sources	40,400		0
TOTAL Detail Revenues And Other Sources	79,711		36,171

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(TE) EXPENDABLE TRUST

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Culture And Recreation	10,518	TE79994	26,850
TOTAL Culture And Recreation	10,518		26,850
TOTAL Culture And Recreation	10,518		26,850
Employee Benefits	8,400	TE90998	
TOTAL Employee Benefits	8,400		0
TOTAL Expenditures	18,918		26,850
Interfund Transfer	80,000	TE99019	
TOTAL Operating Transfers	80,000		0
TOTAL Other Uses	80,000		0
TOTAL Detail Expenditures And Other Uses	98,918		26,850

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(TE) EXPENDABLE TRUST

Changes in Fund Equity

Code Description	2001	EdpCode	2002
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	249,632	TE8021	118,247
Prior Period Adjustments,dec Fnd Eqty	112,178	TE8015	
Restated Fund Equity - Beg of Year	137,454	TE8022	118,247
ADD - REVENUES AND OTHER SOURCES	79,711		36,171
DEDUCT - EXPENDITURES AND OTHER USES	98,918		26,850
Fund Equity End of Year	118,247	TE8029	127,568

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(V) DEBT SERVICE

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Cash With Fiscal Agent	592	V223	593
TOTAL Cash	592		593
Due From Other Funds	97,366	V391	81,318
TOTAL Due From Other Funds	97,366		81,318
TOTAL Assets	97,958		81,911

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(V) DEBT SERVICE

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Accounts Payable	38,180	V600	45,191
TOTAL Accounts Payable	38,180		45,191
Bond Interest And Matured Bonds Payable	592	V629	593
TOTAL Bond And Long Term Liabilities	592		593
TOTAL Liabilities	38,772		45,784
Fund Balance-Reserved For Bonded Debt		V884	
TOTAL Special Reserves	0		0
Unreserved Fund Balance Unappropriated	59,186	V911	36,127
TOTAL Unreserved Fund Balance - Unappropriated	59,186		36,127
TOTAL Fund Equity	59,186		36,127
TOTAL Liabilities And Fund Equity	97,958		81,911

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(V) DEBT SERVICE

Results of Operation

Code Description	2001	EdpCode	2002
Detail Revenues And Other Sources			
Interest And Earnings	75,331	V2401	6,059
TOTAL Use of Money And Property	75,331		6,059
TOTAL Revenues	75,331		6,059
Interfund Transfers	811,410	V5031	1,098,359
TOTAL Interfund Transfers	811,410		1,098,359
TOTAL Other Sources	811,410		1,098,359
TOTAL Detail Revenues And Other Sources	886,741		1,104,418

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(V) DEBT SERVICE

Results of Operation

Code Description	2001	EdpCode	2002
Detail Expenditures And Other Uses			
Debt Principal, Serial Bonds	380,000	V97106	350,000
Debt Principal, Installment Bonds	15,000	V97206	15,000
Debt Principal, Bond Anticipation Notes	296,000	V97306	513,000
TOTAL Debt Principal	691,000		878,000
Debt Interest, Serial Bonds	120,894	V97107	104,718
Debt Interest, Installment Bonds	3,600	V97207	2,700
Debt Interest, Bond Anticipation Notes	168,677	V97307	142,059
TOTAL Debt Interest	293,171		249,477
TOTAL Expenditures	984,171		1,127,477
TOTAL Detail Expenditures And Other Uses	984,171		1,127,477

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(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2001	EdpCode	2002
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	156,616	V8021	59,186
Restated Fund Equity - Beg of Year	156,616	V8022	59,186
ADD - REVENUES AND OTHER SOURCES	886,741		1,104,418
DEDUCT - EXPENDITURES AND OTHER USES	984,171		1,127,477
Fund Equity - End of Year	59,186	V8029	36,127

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2001	EdpCode	2002
Assets			
Amts To Be Prov For Long-Term	2,550,181	W125	7,000,124
TOTAL Provision To Be Made In Future Budgets	2,550,181		7,000,124
TOTAL Assets	2,550,181		7,000,124

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(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2001	EdpCode	2002
Liabilities And Fund Equity			
Compensated Absences	15,181	W687	12,124
TOTAL Other Liabilities	15,181		12,124
Bonds Payable	2,535,000	W628	6,988,000
TOTAL Bond And Long Term Liabilities	2,535,000		6,988,000
TOTAL Liabilities	2,550,181		7,000,124
TOTAL Liabilities And Fund Equity	2,550,181		7,000,124

VILLAGE OF Irvington
Financial Comments
For the Fiscal Year Ending 2002

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Rounding error

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2002

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2001000004	EDPCODE	Amount
Month and Year of Issue		6/13/2001
Purpose of Issue		Water
Current Interest Rate		4.6300
Outstanding Beginning of Year	2P18661	476,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18663	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18665	476,000
Outstanding End of the Fiscal Year	2P18667	0
Final Maturity Date		1/11/2002
Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		476,000
Issued During Fiscal Year		0
Paid During Fiscal Year		476,000
Outstanding End of Year		0
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	409,200

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2002

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2001000002	EDPCODE	Amount
Month and Year of Issue		6/1/1998
Purpose of Issue		Water
Current Interest Rate		4.8800
Outstanding Beginning of Year	2P18671	1,759,500
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	193,500
Outstanding End of the Fiscal Year	2P18677	1,566,000
Final Maturity Date		6/1/2009
Bond No. 2001000003	EDPCODE	Amount
Month and Year of Issue		10/15/1996
Purpose of Issue		Water
Current Interest Rate		4.7600
Outstanding Beginning of Year	2P18671	108,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	13,000
Outstanding End of the Fiscal Year	2P18677	95,000
Final Maturity Date		6/1/2012
Bond No. 2002000003	EDPCODE	Amount
Month and Year of Issue		12/15/2001
Purpose of Issue		General Obligation
Current Interest Rate		4.4700
Outstanding Beginning of Year	2P18671	
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	409,200
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	
Outstanding End of the Fiscal Year	2P18677	409,200
Final Maturity Date		6/15/2016

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2002

Water and Other Purposes Exempt From Constitutional Debt Limit

Bond No. 2001000001	EDPCODE	Amount
Month and Year of Issue		12/1/1978
Purpose of Issue		Water
Current Interest Rate		6.0000
Outstanding Beginning of Year	2P18671	45,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18673	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18675	15,000
Outstanding End of the Fiscal Year	2P18677	30,000
Final Maturity Date		12/1/2003
Total Bond		Amount
Outstanding Beginning of Year		1,902,500
Issued During Fiscal Year		409,200
Paid During Fiscal Year		221,500
Outstanding End of Year		2,100,200

0

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2002

Indebtedness Not Exempt From Constitutional Debt Limit

Bond Anticipation Note No. 2001000007	EDPCODE	Amount
Month and Year of Issue		6/16/2000
Purpose of Issue		General Obligation
Current Interest Rate		4.6300
Outstanding Beginning of Year	2P18761	3,414,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	4,855,000
Outstanding End of the Fiscal Year	2P18767	0
Final Maturity Date		6/15/2001
Bond Anticipation Note No. 2002000004	EDPCODE	Amount
Month and Year of Issue		1/23/2002
Purpose of Issue		General Obligation
Current Interest Rate		1.8100
Outstanding Beginning of Year	2P18761	
Issued During the Fiscal Year		
(do not include renewals here)	2P18763	3,000,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18765	
Outstanding End of the Fiscal Year	2P18767	3,000,000
Final Maturity Date		7/15/2002
Total Bond Anticipation Note		Amount
Outstanding Beginning of Year		3,414,000
Issued During Fiscal Year		3,000,000
Paid During Fiscal Year		4,855,000
Outstanding End of Year		3,000,000
*** Bond Anticipation Notes Redeemed		
From Bond Proceeds During Fiscal Year	2P18885	4,408,800

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2002

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2001000006	EDPCODE	Amount
Month and Year of Issue		10/15/1996
Purpose of Issue		General Obligation
Current Interest Rate		4.7600
Outstanding Beginning of Year	2P18771	427,000
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	122,000
Outstanding End of the Fiscal Year	2P18777	305,000
Final Maturity Date		6/1/2012
Bond No. 2001000005	EDPCODE	Amount
Month and Year of Issue		6/1/1998
Purpose of Issue		General Obligation
Current Interest Rate		4.8800
Outstanding Beginning of Year	2P18771	195,500
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	21,500
Outstanding End of the Fiscal Year	2P18777	174,000
Final Maturity Date		6/1/2009

VILLAGE OF Irvington
Statement of Indebtedness
For the Fiscal Year Ending 2002

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2002000002	EDPCODE	Amount
Month and Year of Issue		12/15/2001
Purpose of Issue		General Obligation
Current Interest Rate		4.4700
Outstanding Beginning of Year	2P18771	
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	4,408,800
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	
Outstanding End of the Fiscal Year	2P18777	4,408,800
Final Maturity Date		6/15/2016
Total Bond		Amount
Outstanding Beginning of Year		632,500
Issued During Fiscal Year		4,408,800
Paid During Fiscal Year		143,500
Outstanding End of Year		4,887,800

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		6,425,000
Issued During Fiscal Year		7,818,000
Paid During Fiscal Year		5,696,000
Outstanding End of Year		9,988,000

VILLAGE OF Irvington
Maturity Schedule
For the Fiscal Year Ending 2002

VILLAGE OF Irvington
Schedule of Securities for Collateralization
For the Fiscal Year Ending 2002

General Municipal Law, Section 10 as amended by chapter 708 Laws of 1992 lists the types of securities which may be pledged for collateralization. Please click in the response box next to the type(s) of securities used by banks as collateral for your deposits.

- Yes 1. Obligations issued by the United States of America, an agency thereof or a United States sponsored corporation or obligations fully insured or guaranteed as to the payment of principal and interest by the United States of America, an agency thereof or a United States government sponsored corporation.
2. Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank and the African Development
3. Obligations partially insured or fully guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or
- Yes 4. Obligations issued or fully insured or guaranteed by this state, obligations by a municipal corporation, school district or district corporation of this state or obligations of any public benefit corporation which under a specific state statute may be accepted as security for deposit of public moneys.
- Yes 5. Obligations issued by states (other than this state) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
6. Obligations of Puerto Rico rated in one of three highest rating categories by at least one nationally recognized statistical rating organization.
- Yes 7. Obligations of counties, cities, and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.
- Yes 8. Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.
9. Any mortgage related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.
- Yes 10. Commercial paper and bankers' acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than sixty days from the date they are pledged.
- Yes 11. Zero-coupon obligations of the United States government marketed as "Treasury Strips".
12. Letters of Credit.
13. Surety bonds.

VILLAGE OF Irvington
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2002

OTHER THAN RESERVE FUNDS	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$200.00
Demand Deposits	9Z2011	\$37,521.00
Time Deposits	9Z2021	
Total		\$37,721.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$37,521.00
- Securities Located:		
(1) In Possession of Municipality	9Z2014A	
(2) Held By Third Party Custodial Bank	9Z2014B	
(3) Held By Trading Counter Partner	9Z2014C	
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$1,464,890.00
Market Value at Balance Sheet Date	9Z4502	\$1,464,890.00
- Securities Located:		
(1) In Possession of Municipality	9Z4504A	
(2) Held by Third Party Custodial Bank	9Z4504B	\$1,464,890.00
(3) Held by Trading Counter Partner	9Z4504C	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
- Securities Located:		
(1) In Possession of Municipality	9Z4514A	
(2) Held by Third Party Custodial Bank	9Z4514B	
(3) Held by Trading Counter Partner	9Z4514C	

VILLAGE OF Irvington
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2002

RESERVE FUNDS	EDP Code	Amount
CASH (All Reserve Funds):		
On Hand	9Z2301	
Demand Deposits	9Z2311	
Time Deposits	9Z2321	
Total		\$0.00
COLLATERAL:		
- FDIC Insurance	9Z2324	
- Securities Located:		
(1) In Possession of Municipality	9Z2324A	
(2) Held By Third Party Custodial Bank	9Z2324B	
(3) Held By Trading Counter Partner	9Z2324C	
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4521	
Market Value at Balance Sheet Date	9Z4522	
- Securities Located:		
(1) In Possession of Municipality	9Z4524A	
(2) Held by Third Party Custodial Bank	9Z4524B	
(3) Held by Trading Counter Partner	9Z4524C	
Repurchase Agreements (All Reserve Funds) (451)		
Book Value (cost)	9Z4531	
Market Value at Balance Sheet Date	9Z4532	
- Securities Located:		
(1) In Possession of Municipality	9Z4534A	
(2) Held by Third Party Custodial Bank	9Z4534B	
(3) Held by Trading Counter Partner	9Z4534C	

VILLAGE OF Irvington
Investment Certification
For the Fiscal Year Ending 2002

DEFINITIONS:

Repurchase Agreement - A generic term for an agreement in which a government entity (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities or for different securities.

Reverse Repurchase Agreement - An agreement in which a broker-dealer or financial institution (buyer-lender) transfers cash to a government entity (seller-borrower); the entity transfers securities to the broker-dealer or financial institution and promises to repay the cash plus interest in exchange for the same securities or different securities.

	<u>RESPONSE</u>
1) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes
2) The following investments are permitted by your investment policy.	
* Obligations of the UNITED STATES	Yes
* Obligations of the U.S. Government Agencies, guaranteed by the UNITED STATES Government	Yes
* Obligations of the STATE of NEW YORK	Yes
* Obligations of other NEW YORK STATE Local Governments	Yes
* Other	Yes
3) Do you engage in reverse repurchase agreements?	No
4) Are Repurchase Agreements authorized by your investment policy?	Yes

Name: Lawrence S. Schopfer

Title: Clerk-Treasurer

Phone Number: (914) 591-7070

VILLAGE OF Irvington
Bank Reconciliation
For the Fiscal Year Ending 2002

Include All Checking, Savings and C.D. Accounts

Bank
Account
Number

Bank
Balance

Add:
Deposit
In Transit

Less:
Outstanding
Checks

Adjusted
Bank
Balance

VILLAGE OF Irvington
Local Government Questionnaire
For the Fiscal Year Ending 2002

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited?	<u>Yes</u>
If not, are you planning on having an audit conducted?	<u></u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	<u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Does your municipality have access to the internet?	<u>Yes</u>
Does your municipality have an official E-mail address?	<u>Yes</u>
If yes, what is it?	<u>office@village.irvington.ny.us</u>
Does the chief fiscal officer have a separate E-mail address?	<u>Yes</u>
If yes, what is it?	<u>lschopfer@village.irvington.ny.us</u>
Do you have a web site?	<u>Yes</u>
If yes, what is the official address of the web site for your municipality?	<u>http://village.irvington.ny.us</u>

VILLAGE OF Irvington
Supplemental Section Comments
For the Fiscal Year Ending 2002